



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

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July 21, 2015

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

53 July 21, 2015


PATRICK OGAWA
ACTING EXECUTIVE OFFICER

**APPROVAL OF SPECIAL TAX LEVY FOR
COMMUNITY FACILITIES DISTRICTS 1, 2, 3, 4, 5, 6 AND 7
(THIRD, FOURTH AND FIFTH DISTRICTS)
(3-VOTES)**

SUBJECT

The Treasurer and Tax Collector requests adoption of resolutions authorizing the levy and collection of 2015-2016 special taxes for community facilities districts under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Resolutions to levy the 2015-2016 special taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 Improvement Areas B and C; Community Facilities District No. 4 Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 Improvement Area A; and Community Facilities District No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2015-2016 special taxes.
3. Instruct the Auditor-Controller to place the special taxes on the 2015-2016 property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of special taxes to repay the bonds have previously been approved by your Board for each County Community Facilities District (CFD). Under State Law, your Board is required to approve the levy of the special tax in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following summary provides information on the total tax levy for each CFD and its impact on property within each district.

CFD No. 1 will require a total tax levy of \$563,345.00. The amount applicable to property will be apportioned in a range of \$41.69 to \$22,504.98 per parcel.

CFD No. 2 will require a total tax levy of \$1,234,070.00. The amount applicable to developed land will be apportioned in a range of \$1,549.45 to \$2,092.22 per parcel.

CFD No. 3 Improvement Area B will require a total tax levy of \$2,378,362.00. The amount applicable to developed land will be apportioned in a range of \$841.51 to \$1,620.82 per parcel. Improvement Area C will require a total tax levy of \$537,416.00. The amount applicable to developed land will be apportioned in a range of \$376.84 to \$1,755.38 per parcel.

CFD No. 4 Improvement Area C will require a total tax levy of \$101,425.00, which will be levied on developed property at a rate of \$0.7526 per building square foot.

CFD No. 5 will require a total tax levy of \$917,944.00. The amount applicable to developed land will be apportioned in a range of \$1,497.36 to \$2,017.19 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$302,783.00, which will be levied on developed property at a rate of \$4,963.66 per parcel.

CFD No. 7 will require a total tax levy of \$561,436.00. The amount applicable to developed land will be apportioned in a range of \$1,484.47 to \$2,324.16 per residential parcel.

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal #1: Operational Effectiveness/Fiscal Sustainability by providing sufficient financial resources to meet the public infrastructure needs of community facilities districts in the County.

FISCAL IMPACT/FINANCING

All expenses, including bond payments, are the legal obligation of the individual districts. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Between the years of 1988 and 1995, special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD	Original Par Amount	Final Maturity
CFD No. 1	\$8,155,000	9/1/2018
CFD No. 2	14,235,000	9/1/2018

CFD No. 3B	42,000,000	9/1/2026
CFD No. 3C	8,860,000	9/1/2032
CFD No. 4C	1,030,000	9/1/2017
CFD No. 5	2,750,000	9/1/2019
CFD No. 6A	4,675,000	9/1/2021
CFD No. 7	9,000,000	9/1/2029

Ordinances authorizing the annual levy of a special tax on property within the districts were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from proceeds of the special taxes authorized by the ordinances. The special tax is computed for each parcel within a district based on the rate and method of apportionment that was approved for each CFD.

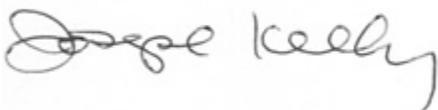
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the Resolutions, the Treasurer and Tax Collector requests two originally executed copies of the adopted Resolutions.

Respectfully submitted,



Joseph Kelly
Treasurer and Tax Collector

DB:JP:JW:pabPb/b
rdltr/2015-
16cfdtaxlevy

Enclosures

- c: Assessor
- Interim Chief Executive Officer
- Auditor-Controller
- Interim County Counsel
- Acting Executive Officer, Board of Supervisors

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 1
(Lancaster/Palmdale Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of \$563,345 for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By Lachelle Smithman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By Mary C. Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 2
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of \$1,234,070 for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By Lachelle Smitheman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By Mary C. Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 3
(Valencia / Newhall Area)
Improvement Areas B and C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Area B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of \$2,378,362 within Improvement Area B and \$537,416 within Improvement Area C for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By Lachelle Amitherman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By Mary C Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 4
(Calabasas Area)
Improvement Area C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of \$101,425 within Improvement Area C for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By

Lachelle Amitherman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By

Mary C. Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 5
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of \$917,944 for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By

Lachelle Amtheman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By

Mary C. Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 6
(Agua Dulce Area)
Improvement Area A**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of \$302,783 within Improvement Area A for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 9^{ist} day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By Rachelle Amithuman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By Ginger D. Post
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 7
(Altadena Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of \$561,436 for the fiscal year of July 1, 2015 to June 30, 2016. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 21st day of July, 2015, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

PATRICK OGAWA, Acting Executive Officer-Clerk
of the Board of Supervisors of the County of Los
Angeles

By *Sachelle Smitheman*
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
INTERIM COUNTY COUNSEL

By *Mary C Wickham*
Principal Deputy County Counsel

